

State in order to meet the requirements of this act. It shall be unlawful for any person, firm, or corporation engaged in such business to make any delivery except in compliance with this section, and the violation of any of the provisions hereof is hereby declared to be a misdemeanor.

Violation made  
misdemeanor.

SEC. 151. *Outdoor advertising.*

(a). Every person, firm, or corporation who or which is engaged in the business of outdoor advertising by placing, erecting, or maintaining one or more outdoor advertising signs or structures of any nature by means of signboards, poster boards, or printed bulletins, or other printed or painted matter, or any other outdoor advertising devices, erected upon the grounds, walls, or roofs of buildings, shall apply for and obtain from the Commissioner of Revenue a State license for the privilege of engaging in such business in this State, and shall pay for said license as follows:

Outdoor  
advertising.

Defined.

For posting or erecting 50 or more signs or panels.....	\$100.00
For posting or erecting 20 to 50 signs or panels.....	50.00
For posting or erecting less than 20 signs or panels, one dollar for each sign or panel.	

Tax based  
on number of  
signs.

And in addition thereto the following license tax for each city, town, or other place in which such signboards, poster boards, painted bulletins, and other painted or printed matter or other outdoor advertising devices are maintained, in cities and towns of:

Additional tax  
based on popu-  
lation.

Less than 500 population.....	\$ 5.00
500 to 999 population.....	7.50
1,000 to 1,999 population.....	10.00
2,000 to 2,999 population.....	15.00
3,000 to 3,999 population.....	20.00
4,000 to 4,999 population.....	25.00
5,000 to 9,999 population.....	40.00
10,000 to 14,999 population.....	50.00
15,000 to 19,999 population.....	75.00
20,000 to 24,999 population.....	100.00
25,000 to 34,999 population.....	125.00
35,000 population and over.....	150.00
In each county outside of cities and towns.....	25.00

*Provided*, that the tax levied in this Act shall not apply to regularly licensed motion picture theatres taxed under Section 105 upon any advertising signs, structures, boards, bulletins, or other devices erected by or placed by the theatre upon property which the theatre has secured by permission of the owner.

Motion picture  
advertising ex-  
cepted.